Amendments to the Specification

Please replace paragraph **[0005]** with the following rewritten paragraph:

[0005] The first aspect of this invention provides a tap having a threaded portion which includes: (a) a chamfered portion provided by an axially distal end portion of the tap; and (b) a complete thread portion contiguous to the ~~chamfer~~chamfered portion in an axial direction of the tap, wherein a number of chamfered threads is not larger than 2.5 as counted along the axial direction, and wherein the threaded portion is coated with a diamond-like carbon coating which ahs a thickness of not larger than 0.4 μm.

Please replace paragraph **[0006]** with the following rewritten paragraph:

[0006] According to the second aspect of the invention, the tap defined in the first aspect of the invention ~~consists of~~has a spiral-fluted tap having spiral flutes.

Please replace the Abstract with the attached amended Abstract.